



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-3873
PHONE: (213) 974-8301 FAX: (213) 626-5427

WENDY L. WATANABE
AUDITOR-CONTROLLER

JUDI E. THOMAS
CHIEF DEPUTY

ASST. AUDITOR-CONTROLLERS

ROBERT A. DAVIS
JOHN NAIMO
JAMES L. SCHNEIDERMAN

September 13, 2012

TO: Supervisor Zev Yaroslavsky, Chairman
Supervisor Gloria Molina
Supervisor Mark Ridley-Thomas
Supervisor Don Knabe
Supervisor Michael D. Antonovich

FROM: Wendy L. Watanabe
Auditor-Controller

SUBJECT: **EAST LOS ANGELES WOMEN'S CENTER – A DEPARTMENT OF
PUBLIC SOCIAL SERVICES DOMESTIC VIOLENCE SUPPORTIVE
SERVICES PROGRAM PROVIDER – CONTRACT COMPLIANCE
REVIEW – FISCAL YEARS 2010-11 AND 2011-12**

We completed a review of East Los Angeles Women's Center (ELAWC or Agency), a Department of Public Social Services' (DPSS) Domestic Violence Supportive Services (DVSS) Program provider. Our review covered a sample of transactions from Fiscal Years (FY) 2010-11 and 2011-12. DPSS contracts with ELAWC, a non-profit organization, to provide services to eligible participants who have been victims of domestic violence. DVSS Program services include performing assessments, facilitating shelter assistance, and providing legal assistance to the victims.

The purpose of our review was to determine whether ELAWC appropriately accounted for and spent DVSS Program funds to provide the services outlined in their County contract. We also evaluated the Agency's accounting records, internal controls, and compliance with their contract and other applicable guidelines.

DPSS paid the Agency approximately \$157,000 on a cost-reimbursement basis during FY 2010-11. ELAWC provides services to residents of the First Supervisorial District.

Results of Review

ELAWC maintained adequate financial controls, and appropriately charged expenditures to the DVSS Program. In addition, ELAWC's staff had the required qualifications, and the Agency's Cost Allocation Plan was prepared in compliance with the County contract, and was used to allocate shared costs appropriately. The Agency did not have any unspent DVSS Program funds. We have no findings or recommendations for the Agency.

Review of Report

We discussed the results of our review with ELAWC on June 11, 2012. ELAWC is not required to submit a response to this report, because there are no findings or recommendations.

We thank ELAWC management for their cooperation and assistance during our review. Please call me if you have any questions, or your staff may contact Don Chadwick at (213) 253-0301.

WLW:JLS:DC:AA:JS

Attachment

c: William T Fujioka, Chief Executive Officer
Sheryl L. Spiller, Director, Department of Public Social Services
Melora Sundt, Ph.D, Chairperson, ELAWC
Barbara Kappos, Executive Director, ELAWC
Public Information Office
Audit Committee

**EAST LOS ANGELES WOMEN'S CENTER
DOMESTIC VIOLENCE SUPPORTIVE SERVICES PROGRAM
CONTRACT COMPLIANCE REVIEW
FISCAL YEARS 2010-11 AND 2011-12**

ELIGIBILITY

Objective

Determine whether East Los Angeles Women's Center (ELAWC or Agency) provided services to individuals who met the Domestic Violence Supportive Services (DVSS) Program eligibility requirements.

Verification

We reviewed the case files for 14 (5%) of the 268 participants who received services from ELAWC during December 2011 and January 2012 for documentation to confirm their eligibility for DVSS Program services.

Results

ELAWC had documentation to support all 14 participants' eligibility for DVSS Program services.

Recommendation

None.

PROGRAM SERVICES

Objective

Determine whether ELAWC provided the services required by their County contract and DVSS Program guidelines. In addition, determine whether the Program participants received the billed services.

Verification

We visited the ELAWC service site, and reviewed the case files for 14 (5%) of the 268 participants who received services during December 2011 and January 2012.

Results

ELAWC provided services in accordance with the County contract.

Recommendation

None.

STAFFING QUALIFICATIONS

Objective

Determine whether ELAWC staff had the qualifications required by the County contract.

Verification

We reviewed the personnel files for three (60%) of the five ELAWC employees who worked on the DVSS Program.

Results

ELAWC's staff had the required qualifications.

Recommendation

None.

CASH/REVENUE

Objective

Determine whether ELAWC recorded cash receipts and revenue properly in the Agency's financial records, and that cash receipts were deposited in the Agency's bank accounts timely.

Verification

We interviewed ELAWC management, and reviewed the Agency's financial records and February 2012 bank reconciliations.

Results

ELAWC recorded cash receipts and revenue properly, and deposited cash receipts timely.

Recommendation

None.

EXPENDITURES/PROCUREMENT**Objective**

Determine whether expenditures charged to the DVSS Program were allowable under the County contract, properly documented, and accurately billed.

Verification

We interviewed ELAWC's personnel, and reviewed financial records for \$2,435 in non-payroll expenditures that the Agency charged to the DVSS Program from July 2011 through January 2012.

Results

ELAWC's DVSS Program non-payroll expenditures were allowable, properly documented, and accurately billed.

Recommendation

None.

PAYROLL AND PERSONNEL**Objective**

Determine whether ELAWC charged payroll costs to the DVSS Program appropriately, and obtained required criminal background clearances and employment eligibility for the Agency's DVSS Program staff.

Verification

We traced the payroll costs for three employees, totaling \$6,005, for January 2012 to the Agency's payroll records and time reports. We also interviewed staff, and reviewed personnel files for three ELAWC DVSS Program staff.

Results

ELAWC appropriately charged payroll costs to the DVSS Program, and obtained background clearances and employment eligibility for their DVSS Program staff.

Recommendation

None.

COST ALLOCATION PLAN

Objective

Determine whether ELAWC's Cost Allocation Plan was prepared in compliance with their County contract, and was used to allocate shared costs appropriately.

Verification

We reviewed the Agency's Cost Allocation Plan, and a sample of expenditures from July 2011 through January 2012.

Results

ELAWC's Cost Allocation Plan was prepared in compliance with the County contract, and the Agency allocated their shared costs appropriately.

Recommendation

None.

CLOSE-OUT REVIEW

Objective

Determine whether ELAWC had any unspent revenue for the DVSS Program for Fiscal Year (FY) 2010-11.

Verification

We traced the total revenues and expenditures from ELAWC's FY 2010-11 close-out report to the Agency's accounting records, and to DPSS' payment records.

Results

ELAWC did not have any unspent revenue for the DVSS Program for FY 2010-11.

Recommendation

None.